

**IN THE UNITED STATES DISTRICT COURT  
SOUTHERN DISTRICT OF OHIO  
WESTERN DIVISION**

DECLARATION OF ALEJANDRO L. BERTOLDO FOR  
THE UNITED STATES' MEMORANDUM IN SUPPORT OF ITS  
MOTION FOR SUMMARY JUDGMENT

Pursuant to the provisions of 28 U.S.C. section 1746, I declare, under penalty of perjury, that the following is true and correct:

1. I am the trial attorney for the United States Department of Justice, Tax Division, assigned to represent the United States in this matter.
2. Government Exhibits 1-7 are true and accurate copies of documents received from the Internal Revenue Service as part of the administrative file of Buford Houck.

Date: April 4, 2005

/s/ Alejandro L. Bertoldo  
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CERTIFICATE OF SERVICE

It is hereby certified that the attached *Declaration of Alejandro L. Bertoldo for the United States' Memorandum in Support of its Motion for Summary Judgment* was filed electronically this April 4, 2005. Notice of this filing will be sent to all parties that have registered for electronic filing by operation of the Court's electronic filing system. Parties may access this filing through the Court's system. Service was also made by U.S. Mail, postage prepaid, on the following parties:

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